

**CSA #41 - Jenner Water District**  
**FY 2015-16 / FY 2016-17 BUDGET**  
**2nd Year Adjustments**  
Sub-object Justification

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**OPERATIONS - #3414011**

**Revenues**

**44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	x	Interest Rate	=	Amount
\$40,694	x	0.65%	=	\$267

**45313 Sale - Water**

Rates are set by ordinance and include annual inflationary adjustments. Average usage data and number of active customers are provided annually by Russian River Utility. The calculations below are based on the proposed rates which must be approved by the Jenner Water District through a Prop 218 process scheduled for June 2015. If the rates are not approved, adjustments will be made at firsts quarter budget adjustments.

	FY 15-16	FY 16-17
Base Rate x 123 connections x 12 months	\$65,357	\$78,435
123 connections x \$10.98/1,000 gallons x 2,312 gallons average use x 12 months	\$44,977	\$53,952
	<u>\$110,334</u>	<u>\$132,386</u>

**Expenditures**

**51071 Maintenance-Bldg & Imp**

No major maintenance is expected. The \$27,000 is for unexpected repairs or problems that may arise over the course of the year as the system is old and prone to leaks.

**51201 Administration Services**

This line item reimburses the Roads Division for administrative services provided to the district. There are additional reporting requirements, Prop 218 processes, and other projects, such as the capital project improvement plan development, that need to be performed by TPW staff. In addition, the past two fiscal years have seen actual staff expense higher than the budget appropriations. The increased request includes bringing the level of appropriations to recognize the actual cost of services provided by TPW staff and includes appropriations for staff time to perform additional tasks.

	FY 14-15 Final	FY 15-16 Requested	FY 16-17 Requested
Account Clerks	682	682	682
Department Analyst	7,693	5,193	5,193
Engineer	6,037	3,537	3,537
Deputy Director	588	588	588
	15,000	10,000	10,000

#### **51206 Accounting/Auditing Services**

A policy decision was made by the Auditor-Controller stating that the Comprehensive Accounting Financial Report can be used for the Water Districts. This policy decision will save the Water Districts the annual expense for performing individual internal audit reporting packages.

#### **51207 Client Accounting Services**

This sub-object covers accounting charges from the County Auditor's office for billings, financial reports and other special services required for special districts. Costs are charged based on actual time spent processing paid claims, state reports and other financial statement review.

	FY 14-15 Adopted	FY 15-16 Requested	FY 16-17 Requested
Client Accounting Services	1,537	1,816	1,870

#### **51249 Other Professional Services**

A new amendment to the agreement with Russian River Utility was approved by the Board of Supervisors on February 26, 2013 adding customer service, including preparing monthly billings. An estimated 10% of the monthly fee is for the customer service tasks of the scope of work.

#### **51213 Engineer Services**

This sub-object reflects charges for outside engineering services. The County engineer that oversees operation and maintenance of the system is included as part of Administration Costs.

	FY 14-15 Adopted	FY 15-16 Requested	FY 16-17 Requested
Engineering services	600	600	600

#### **51803 Other Contract Services**

Contractors are utilized for the maintenance of the water system including monthly reading of water meters, service calls, and door posting for delinquent payments. The current monthly O&M is \$5,441. An estimated 90% of the monthly fee is for the operations and maintenance tasks of the scope of work.

**51916 County Services Charges**

This account represents account services charges for special districts governed by the Board of Supervisors and are calculated based on the Board's direction to reimburse the Auditor-Controller for 100% of the County Administrator's Office's accounting services costs. The FY 15-16 budget request assumes as 5% increase in reimbursements compared to FY 14-15 estimated charges, and the FY 16-17 budget request assumes a 3% increase over FY 15-16. However, amounts charged to each district could increase and/or decrease based on actual costs of providing services and any changes in the use of services, including the number of claims processed, by each district. In prior years this expense has been a separate line item under Fiscal Accounting Services. With the implementation of EFS, the expense has been separated into this new account.

	FY 14-15 Adopted	FY 15-16 Requested	FY 16-17 Requested
County Services Charges	0	1,576	1,623

**52191 Utilities**

Electrical services (PG&E) to run water distribution and treatment equipment.

**53402 Depreciation Expense**

This is a non-cash transaction required to comply with generally accepted accounting principles. The depreciation estimate is provided by the Auditor's office.

## **DEBT SERVICES -- #34140300**

### **Revenues**

#### **40003 Direct Charges - CY**

This sub-object reflects the collection of flat charge revenue by the Tax Collector's Office. These funds are used to repay the State loan. Although no change in the total amount due, the budgeted amounts have been broken out by sub-object to more accurately reflect the way the revenues are actually received. The calculation for the amount requested is:

134.41 ESDs x \$430 per ESD	\$57,796
Less 2.7% uncollectable	<u>(\$1,561)</u>
	\$56,236

#### **40202 Direct Charges - PY**

This sub-object reflects collection of late charges being paid for the prior FY. The CY charges are adjusted to reflect the fact that some charges are not collected in the correct year.

#### **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	x	Interest Rate	=	Amount
\$115,009	x	0.65%	=	\$748

### **Expenditures**

#### **51201 Administration Services**

This sub-object appropriates the expense for an administration charge assessed by the County for processing charges on the tax roll.

#### **53103 Interest on LT Debt**

The sub-object is for interest appropriations on a \$956,800 State Safe Drinking Water loan, which matures in 2022. The amount of the interest (rate = 3.6235%) and principal due each period is from a schedule provided by the state. This account is for interest only.

#### **59002 Advances**

#### **59003 Advances Clearing**

Administrative control account for payment of principal on State Safe Drinking Water loan.

## **DEBT SERVICES #2-- #34140500**

### **Revenues**

#### **40003 Direct Charges - CY**

This sub-object reflects the collection of flat charge revenue by the Tax Collector's Office. These funds are used to repay the State loan. Although no change in the total amount due, the budgeted amounts have been broken out by sub-object to more accurately reflect the way the revenues are actually received. The calculation for the amount requested is:

134.41 ESDs x \$57 per ESD	\$7,661
Less 2.7% uncollectable	<u>(\$207)</u>
	\$7,455

#### **40202 Direct Charges - PY**

This sub-object reflects collectin of late charges being paid for the prior FY. The CY charges are adjusted to reflect the fact that some charges are not collected in the correct year.

#### **44002 Interest on Pooled Cash**

This account records interest on pooled cash held for the district by the County Treasurer's Office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	x	Interest Rate	=	Amount
\$5,200	x	0.65%	=	\$34

### **Expenditures**

#### **51201 Administration Services**

This sub-object appropriates the expense for an administratin charge assessed by the County for processing charges on the tax roll.

#### **53103 Interest on LT Debt**

The sub-object is for interest appropriations on a \$120,000 State Safe Drinking Water loan, which matures in 2030. The amount of the interest (rate = 2.2836%) and principal due each period is from a schedule provided by the state. This account is for interest only.

#### **59002 Advances**

#### **59003 Advances Clearing**

Administrative control account for payment of principal on State Safe Drinking Water loan.

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - OPERATIONS

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department: 34140100  
Fund: 45505

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	58,846	39,275	20,739	176
PLUS: Revenues	101,778	100,734	89,896	132,653
LESS: Expenditures	156,313	156,511	147,462	172,293
Adjustments to Reserves / Encumbrances:				
Depreciation	34,963	36,958	36,958	39,000
Unrealized Gains and Losses		283	45	
<i>rounding</i>	1			
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	39,275	20,739	176	(464)
(SURPLUS) / DEFICIT FOR FISCAL YEAR	54,535	55,777	57,566	39,640
NET USE OF FUND BALANCE	19,571	18,536	20,563	640
DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	55,123	40,694	23,558	
12100 Accounts Receivable	5,050	9,648		
12115 Other Receivables			2,926	
20100 Vouchers Payable	(1,327)		(554)	
20300 Accounts Payable		(11,067)	(5,193)	
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	58,846	39,275	20,738	0

## JENNER OPERATIONS -- #34140100-45505

## FY 2015-16 / FY 2016-17 BUDGET

## 2nd-Year Adjustments

REVENUES		Actuals	Adopted	Actuals	Adopted	Final	Estimated	Adopted	2nd Year	Requested
EFS	EFS	13-14	Budget	14-15	Budget	Budget	15-16	Budget	Adjustments	16-17
Account #	Title		13-14	14-15	14-15	15-16	15-16	16-17		
<u>FINES/FORFEITURES/PENALTIES</u>										
43201	Fines, Forfeitures, Penalties	0	0	545	0	0	0	0	0	0
	Subtotal	0	0	545	0	0	0	0	0	0
<u>USE OF MONEY/PROPERTY</u>										
44002	Interest on Pooled Cash	314	492	315	492	267	247	267	0	267
44050	Unrealized Gains and Losses	0	0	(283)	0	0	(45)	0	0	0
	Subtotal	314	492	31	492	267	202	267	0	267
<u>CHARGES FOR SERVICES</u>										
45313	Sale - Water	101,464	100,108	93,781	100,108	110,334	89,759	132,386	0	132,386
	Subtotal	101,464	100,108	93,781	100,108	110,334	89,759	132,386	0	132,386
<u>MISCELLANEOUS REVENUES</u>										
46200	Revenue Appl PY Misc	0	0	(4,764)	0	0	0	0	0	0
46210	Refunds	0	0	0	0	0	(66)	0	0	0
	Subtotal	0	0	(4,764)	0	0	(66)	0	0	0
<u>OTHER FINANCING SOURCES</u>										
47101	Transfers In - Within a Fund	0	0	11,140	0	0	0	0	0	0
	Subtotal	0	0	11,140	0	0	0	0	0	0
TOTAL REVENUES		101,778	100,600	100,734	100,600	110,601	89,896	132,653	0	132,653

EXPENDITURES		Actuals	Adopted	Actuals	Adopted	Final	Estimated	Adopted	2nd Year	Requested
EFS	EFS	13-14	Budget	14-15	Budget	Budget	15-16	Budget	Adjustments	16-17
Account #	Title		13-14	14-15	14-15	15-16	15-16	16-17		
<u>SERVICES AND SUPPLIES</u>										
51071	Maintenance-Bldg & Imp	18,588	20,000	13,800	27,000	23,424	7,028	28,000	0	28,000
51201	Administration Services	18,093	10,000	28,112	15,000	14,000	17,000	14,000	0	14,000
51206	Accounting/Auditing Services	0	0	0	0	0	0	0	0	0
51207	Client Accounting Services	1,495	3,783	1,426	3,783	1,900	1,928	2,000	108	2,108
51211	Legal Services	1,582	500	1,329	500	1,000	3,652	1,200	0	1,200
51213	Engineer Services	107	600	231	600	2,000	0	2,000	0	2,000
51221	Medical/Laboratory Services	2,934	3,000	3,175	3,000	3,000	4,057	3,000	1,500	4,500
51225	Training	375	0	0	0	0	0	0	0	0
51241	Outside Printing & Binding	0	250	0	250	100	100	100	0	100
51244	Permits/License/Fees	901	925	901	925	925	916	925	50	975
51249	Other Professional Services	5,040	0	6,163	0	7,000	6,700	7,200	(500)	6,700
51250	Planning/Mapping/Inspections	0	0	0	0	0	153	0	0	0
51803	Other Contract Services	57,408	65,570	57,943	65,570	64,000	61,810	67,000	(2,000)	65,000
51902	Telecommunication Usage	310	250	236	250	500	185	500	0	500
51911	Mail Services	0	0	112	0	0	65	0	100	100
51916	County Service Charges	0	0	1,309	0	1,576	1,576	0	2,597	2,597
51919	EFS Charges - Claimable	0	0	0	325	0	0	0	0	0
51928	EFS Charges - Unclaimable	0	0	0	0	0	0	0	0	0
52091	Memberships/Certifications	0	60	57	60	60	0	60	0	60
52111	Office Supplies	0	1,000	0	1,000	200	25	200	0	200
52117	Mail & Postage Supplies	94	700	51	700	200	0	200	(200)	0
52141	Minor Equipment/Small Tools	0	0	548	0	0	641	0	0	0
52191	Utilities	3,697	4,500	3,406	4,500	4,500	3,914	4,500	0	4,500
	Subtotal	110,622	111,138	118,800	123,463	124,385	109,751	130,885	1,655	132,540
<u>OTHER CHARGES</u>										
53402	Depreciation Expense	34,963	35,200	36,958	35,200	39,000	36,958	39,000	0	39,000
54305	Machinery & Equipment	9,974	0	0	0	0	0	0	0	0
57011	Transfers Out - Within a Fund	753	753	753	753	753	753	753	0	753
	Subtotal	45,690	35,953	37,711	35,953	39,753	37,711	39,753	0	39,753
TOTAL EXPENDITURES		156,313	147,091	156,511	159,416	164,138	147,462	170,638	1,655	172,293
NET COST		54,535	46,491	55,777	58,816	53,537	57,566	37,985	1,655	39,640

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - CONSTRUCTION

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department 34140200  
Fund 45510

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	11,009	11,075	(0)	(0)
PLUS: Revenues	65	5	(29)	0
LESS: Expenditures	0	11,140	0	0
Adjustments to Reserves / Encumbrances: Adjustment Loan Repayment Unrealized Gains and Losses		60	29	
<i>rounding</i>	1	(1)		
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	11,075	(0)	(0)	(0)
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(65)	11,135	29	0
NET USE OF FUND BALANCE	(66)	11,076	0	0

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	11,009	11,075	0	
12100 Accounts Receivable				
12115 Other Receivables				
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	11,009	11,075	0	0



**JENNER CONSTRUCTION -- #34140200-45510**  
**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>			<b>Adopted</b>		<b>Adopted</b>	<b>Final</b>		<b>Adopted</b>		
<b>EFS</b>	<b>EFS</b>	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>2nd Year</b>	<b>Requested</b>
<b>Account</b>	<b>Title</b>	<b>13-14</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>	<b>Adjustments</b>	<b>16-17</b>
<b>USE OF MONEY/PROPERTY</b>										
44002	Interest on Pooled Cash	65	71	66	71	71	0	0		0
44050	Unrealized Gains and Losses	0	0	(60)	0	0	(29)	0		0
	Subtotal	65	71	5	71	71	(29)	0	0	0
<b>TOTAL REVENUES</b>										
		65	71	5	71	71	(29)	0	0	0
<b>EXPENDITURES</b>										
<b>EFS</b>	<b>EFS</b>	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>2nd Year</b>	<b>Requested</b>
<b>Account</b>	<b>Title</b>	<b>13-14</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>	<b>Adjustments</b>	<b>16-17</b>
<b>OTHER CHARGES</b>										
54405	CIP - Bldg & Imp	0	0	0	0	0	0	0		0
	Subtotal	0	0	0	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>										
57011	Transfers In - Within a Fund	0	0	11,140	0	11,250	0	0		0
	Subtotal	0	0	11,140	0	11,250	0	0	0	0
<b>TOTAL EXPENDITURES</b>										
		0	0	11,140	0	11,250	0	0	0	0
<b>NET COST</b>										
		(65)	(71)	11,135	(71)	11,179	29	0	0	0

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - DEBT SERVICE

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department: 34140300  
Fund: 45515

Internal Reference Only

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	70,056	74,713	(2,830)	3,185
PLUS: Revenues	58,774	57,948	60,124	57,484
LESS: Expenditures	14,315	12,176	8,494	10,525
Adjustments to Reserves / Encumbrances:				
Due from Other Government				
Principal Payment	(38,397)	(119,801)	(44,157)	(43,000)
Adjustment to Principle Payment <i>(change in GL205)</i>	(1,404)	(4,357)	(1,544)	(1,621)
Unrealized Gains and Losses		841	86	
<i>rounding</i>	(1)	1	0	
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	74,713	(2,830)	3,185	5,523
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(44,459)	(45,772)	(51,630)	(46,959)
NET USE OF FUND BALANCE	(4,657)	77,544	(6,015)	(2,339)

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	110,372	115,009	33,926	
12100 Accounts Receivable				
12115 Other Receivables	1,720	2,795	9,606	
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable	(3,639)	(3,290)	(2,206)	
23300 Due to Other Governments	(38,397)	(39,801)	(44,157)	
TOTAL	70,056	74,713	(2,830)	0

**JENNER DEBT SERVICE -- #34140300-45515**  
**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Final</b>	<b>Estimated</b>	<b>Adopted</b>	<b>2nd Year</b>	<b>Requested</b>
<b>EFS</b>	<b>EFS</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>Budget</b>	<b>Adjustments</b>	<b>16-17</b>
<b>Account #</b>	<b>Title</b>		<b>13-14</b>		<b>14-15</b>	<b>15-16</b>		<b>16-17</b>		
<b><u>FINES/FORFEITURES/PENALTIES</u></b>										
40003	Direct Charges - CY	55,800	56,236	49,634	56,236	56,236	61,427	56,236		56,236
40050	Property Tax Accrual	1,510	0	7,113	0	0	(9,115)	0		0
40202	Direct Charges - PY	486	500	1,049	500	500	7,403	500		500
40999	Penalties & Costs on Taxes	56	0	189	650	650	0	0		0
	Subtotal	57,852	56,736	57,985	57,386	57,386	59,715	56,736	0	56,736
<b><u>USE OF MONEY/PROPERTY</u></b>										
44002	Interest on Pooled Cash	922	650	804	525	525	494	748		748
44050	Unrealized Gains and Losses	0	0	(841)	0	0	(86)	0		0
	Subtotal	922	650	(37)	525	525	408	748	0	748
<b>TOTAL REVENUES</b>		58,774	57,386	57,948	57,911	57,911	60,124	57,484	0	57,484
<b><u>EXPENDITURES</u></b>										
<b>EFS</b>	<b>EFS</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Final</b>	<b>Estimated</b>	<b>Adopted</b>	<b>2nd Year</b>	<b>Requested</b>
<b>Account #</b>	<b>Title</b>	<b>13-14</b>	<b>Budget</b>	<b>14-15</b>	<b>Budget</b>	<b>Budget</b>	<b>15-16</b>	<b>Budget</b>	<b>Adjustments</b>	<b>16-17</b>
<b><u>SERVICES AND SUPPLIES</u></b>										
51201	Administration Services	491	525	491	525	525	491	525	0	525
	Subtotal	491	525	491	525	525	491	525	0	525
<b><u>OTHER CHARGES</u></b>										
53103	Interest on LT Debt	13,824	14,025	11,685	14,025	14,025	8,003	10,000	0	10,000
	Subtotal	13,824	14,025	11,685	14,025	14,025	8,003	10,000	0	10,000
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>										
59002	Advances	38,397	38,597	119,801	37,275	41,250	44,157	43,000	0	43,000
59003	Advances Clearing	(38,397)	(38,597)	(119,801)	(37,275)	(41,250)	(44,157)	(43,000)	0	(43,000)
	Subtotal	0	0	(0)	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		14,315	14,550	12,176	14,550	14,550	8,494	10,525	0	10,525
<b><u>NET COST</u></b>										
<b>NET COST</b>		(44,460)	(42,836)	(45,772)	(43,361)	(43,361)	(51,630)	(46,959)	0	(46,959)

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - RESERVE

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department: 34140400  
Fund: 45520

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	52,571	52,571	52,571	52,571
PLUS: Revenues	0	0	0	0
LESS: Expenditures	0	0	0	0
Adjustments to Reserves / Encumbrances: Due from Other Government Principal Payment Adjustment to Principle Payment <i>rounding</i>				
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	52,571	52,571	52,571	52,571
(SURPLUS) / DEFICIT FOR FISCAL YEAR	0	0	0	0
NET USE OF FUND BALANCE	0	0	0	0

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	52,571	52,571	52,571	52,571
12100 Accounts Receivable				
12115 Other Receivables				
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	52,571	52,571	52,571	52,571

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - DEBT SERVICE

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department: 34140500  
Fund: 45525

Internal Reference Only

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	4,056	4,134	4,229	5,301
PLUS: Revenues	8,463	7,691	8,699	7,489
LESS: Expenditures	3,135	2,262	2,146	2,170
Adjustments to Reserves / Encumbrances:				
Audit Adjustment/s				
Due from Other Government				
Principal Payment	(5,191)	(5,310)	(5,432)	(5,558)
Adjustment to Principle Payment <i>(change in GL205)</i>	(60)	(61)	(63)	(64)
Unrealized Gains and Losses		38	14	
<i>rounding</i>	0		0	0
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	4,134	4,229	5,301	4,998
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(5,329)	(5,429)	(6,553)	(5,319)
NET USE OF FUND BALANCE	(78)	(95)	(1,072)	303

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	6,409	6,404	5,657	
12100 Accounts Receivable				
12115 Other Receivables	228	370	1,273	
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments	(2,581)	(2,640)	(2,701)	
TOTAL	4,056	4,134	4,229	0

**JENNER DEBT SERVICE #2 -- 34140500-45525**  
**FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

<b>REVENUES</b>		<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Final</b>		<b>Adopted</b>		
<b>EFS</b>	<b>EFS</b>		<b>Budget</b>		<b>Budget</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>2nd Year</b>	<b>Requested</b>
<b>Account</b>	<b>Title</b>	<b>13-14</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>15-16</b>	<b>15-16</b>	<b>16-17</b>	<b>Adjustments</b>	<b>16-17</b>
<b><u>FINES/FORFEITURES/PENALTIES</u></b>										
40003	Direct Charges - CY	7,397	7,455	6,579	7,455	7,455	8,143	7,455	0	7,455
40050	Property Tax Accrual	200	0	943	0	0	(1,208)	0	0	0
40202	Direct Charges - PY	64	0	139	0	0	981	0	0	0
40999	Penalties & Costs on Taxes	7	0	25	0	0	0	0	0	0
	Subtotal	7,669	7,455	7,686	7,455	7,455	7,916	7,455	0	7,455
<b><u>USE OF MONEY/PROPERTY</u></b>										
44002	Interest on Pooled Cash	41	39	42	39	39	44	34	0	34
44050	Unrealized Gains and Losses	0	0	(38)	0	0	(14)	0	0	0
	Subtotal	41	39	5	39	39	30	34	0	34
<b><u>MISCELLANEOUS REVENUES</u></b>										
47101	Transfers In - Within a Fund	753	753	0	753	753	753	0	0	0
	Subtotal	753	753	0	753	753	753	0	0	0
<b>TOTAL REVENUES</b>		<b>8,463</b>	<b>8,247</b>	<b>7,691</b>	<b>8,247</b>	<b>8,247</b>	<b>8,699</b>	<b>7,489</b>	<b>0</b>	<b>7,489</b>
<b><u>EXPENDITURES</u></b>										
<b>EFS</b>	<b>EFS</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Final</b>		<b>Adopted</b>		
<b>Account</b>	<b>Title</b>	<b>13-14</b>	<b>13-14</b>	<b>14-15</b>	<b>14-15</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>2nd Year</b>	<b>Requested</b>
<b><u>SERVICES AND SUPPLIES</u></b>										
51201	Administration Services	65	70	65	70	70	70	70	0	70
	Subtotal	65	70	65	70	70	70	70	0	70
<b><u>OTHER CHARGES</u></b>										
53103	Interest on LT Debt	2,317	2,517	2,197	2,517	2,517	2,076	2,100	0	2,100
	Subtotal	2,317	2,517	2,197	2,517	2,517	2,076	2,100	0	2,100
<b><u>OTHER CHARGES</u></b>										
57011	Transfers Out - Within a Fund	753	753	0	753	753	0	0	0	0
	Subtotal	753	753	0	753	753	0	0	0	0
<b><u>ADMINISTRATIVE CONTROL ACCOUNT</u></b>										
59002	Advances	5,191	5,391	5,310	5,391	5,391	5,432	5,558	0	5,558
59003	Advances Clearing	(5,191)	(5,391)	(5,310)	(5,391)	(5,391)	(5,432)	(5,558)	0	(5,558)
	Subtotal	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>3,135</b>	<b>3,340</b>	<b>2,262</b>	<b>3,340</b>	<b>3,340</b>	<b>2,146</b>	<b>2,170</b>	<b>0</b>	<b>2,170</b>
<b>NET COST</b>										
		<b>(5,329)</b>	<b>(4,907)</b>	<b>(5,429)</b>	<b>(4,907)</b>	<b>(4,907)</b>	<b>(6,553)</b>	<b>(5,319)</b>	<b>0</b>	<b>(5,319)</b>

FY 2015-16 / FY 2016-17 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY

Draft date:  
6/7/2016

Name of Fund: CSA #41 JENNER WATER - RESERVE

Division Title: PUBLIC WORKS - CSA #41 JENNER

Department: 34140600  
Fund: 45530

*Internal Reference Only*

	Actual FY 13-14	Actual FY 14-15	Estimated FY 15-16	Requested FY 16-17
Undesignated / Unreserved Beginning Fund Balance Available for Budgeting	3,053	3,827	4,605	4,637
PLUS: Revenues	774	759	32	768
LESS: Expenditures	0	0	0	0
Adjustments to Reserves / Encumbrances: Due from Other Government Principal Payment Unrealized Gains and Losses <i>rounding</i>		19		
Undesignated / Unreserved Ending Fund Balance Available for Budgeting	3,827	4,605	4,637	5,405
(SURPLUS) / DEFICIT FOR FISCAL YEAR	(774)	(759)	(32)	(768)
NET USE OF FUND BALANCE	(774)	(778)	(32)	(768)

DETAIL OF FUND BALANCE COMPONENTS	6/30/13	6/30/14	6/30/15	6/30/16
10100 Equity in Pooled Cash	3,053	3,826	4,605	
12100 Accounts Receivable				
12115 Other Receivables				
20100 Vouchers Payable				
20300 Accounts Payable				
21400 Loan Interest Payable				
23300 Due to Other Governments				
TOTAL	3,053	3,826	4,605	0

## JENNER RESERVE #2 -- #34140600-45530

FY 2015-16 / FY 2016-17 BUDGET

## 2nd-Year Adjustments

REVENUES										
EFS	EFS	Actuals	Adopted	Actuals	Adopted	Final	Estimated	Adopted	2nd Year	Requested
Account #	Title	13-14	Budget 13-14	14-15	Budget 14-15	Budget 15-16	15-16	Budget 16-17	Adjustments	16-17
44002	Interest on Pooled Cash	21	15	25	15	15	32	15		15
44050	Unrealized Gains and Losses	0	0	(19)	0	0	0	0		0
47101	Transfers In - Within a Fund	753	753	753	753	753	0	753		753
	Subtotal	774	768	759	768	768	32	768	0	768
TOTAL REVENUES		774	768	759	768	768	32	768	0	768

EXPENDITURES										
EFS	EFS	Actuals	Adopted	Actuals	Adopted	Final	Estimated	Adopted	2nd Year	Requested
Account #	Title	13-14	Budget 13-14	14-15	Budget 14-15	Budget 15-16	15-16	Budget 16-17	Adjustments	16-17
<u>OTHER FINANCING USES</u>										
57011	Transfers Out - Within a Fund	0	0	0	0	0	0	0		0
	Subtotal	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0	0	0
NET COST		(774)	(768)	(759)	(768)	(768)	(32)	(768)	0	(768)



**JENNER WATER DISTRICT SUMMARY  
FY 2015-16 / FY 2016-17 BUDGET**

**2nd-Year Adjustments**

EXPENDITURES	Actuals 13-14	Adopted Budget 13-14	Actuals 14-15	Adopted Budget 14-15	Final Budget 15-16	Estimated 15-16	Adopted Budget 16-17	2nd Year Adjustments	Requested 16-17
TOTAL REVENUES	169,854	167,072	167,138	167,597	177,597	158,723	198,395	0	198,395
TOTAL EXPENDITURES	173,762	164,981	182,090	177,306	193,278	158,102	183,333	1,655	184,988
NET COST	(3,908)	2,091	(14,952)	(9,709)	(15,681)	621	15,062	(1,655)	13,407